



MONTANA INSURANCE DEPARTMENT  
840 HELENA AVENUE  
HELENA, MONTANA 59601  
(406) 444-2040

**2008**  
**ANNUAL PREMIUM**  
**TAX STATEMENT**  
**LIFE COMPANIES**

<b>Insurer Name</b>				<b>NAIC Number</b>	
<b>Company Mailing Address</b>		<b>check if new</b> <input type="checkbox"/>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>Tax Contact Mailing Address</b>		<b>check if new</b> <input type="checkbox"/>	<b>City</b>	<b>State</b>	<b>Zip Code</b>
<b>State of Domicile</b>		<b>Tax &amp; Fee Contact Person</b>		<b>Tax Contact Person Telephone Number</b>	
<b>Administrative Office Telephone and Fax Numbers</b>			<b>Toll Free Telephone Number for Policyholder Inquiries</b>		

**SCHEDULE A -- TAXABLE PREMIUM CALCULATION**

**PREMIUMS**

1. Gross life premiums (Ann. Stmt: L/H-pg 24, ln 1, col 5; Health-pg 29, ln 13, col 1) \$\_\_\_\_\_ [1]
2. Direct A & H premiums (Ann. Stmt: L/H-pg 24, ln 26, col 1; Health-pg 29, ln 12, col 1) \$\_\_\_\_\_ [2]
3. Membership and policy fees and miscellaneous fees \$\_\_\_\_\_ [3]
4. Total Premiums Collected (add lines 1 thru 3) \$\_\_\_\_\_ [4]

**DEDUCTIONS**

Dividends paid during the current year but credited to the policyholder in a prior year may not be deducted. Dividends which should have been deducted in a prior year may not be deducted in the current year. Policy coupons are to be considered as dividends for the purpose of this report.

5. Dividends paid or credited to policyholders on Life policies  
(Ann. Stmt. L/H-page 24, line 6.5, column 5)\* \$\_\_\_\_\_ [5]
  6. Dividends paid or credited to policyholders on A & H policies  
(Ann. Stmt. L/H-page 24, line 26, column 3)\* \$\_\_\_\_\_ [6]
- \* If the dividend deduction does not match the dividends reported on the Montana state page, attach a separate schedule reconciling the difference.
7. Medicare Title XVIII exempt from state taxes or fees \$\_\_\_\_\_ [7]
  8. Total Deductions/Exemptions (add lines 5, 6 and 7) \$\_\_\_\_\_ [8]
  9. NET TAXABLE PREMIUMS per 33-2-705(1), MCA (line 4 less line 8) \$\_\_\_\_\_ [9]

SCHEDULE B -- COMPUTATION OF TAX AND FEES

10.	Premium Tax per 33-2-705(2), MCA (2.75% of line 9)	\$ _____ [10]
11.	Retaliatory Amount per 33-2-709, MCA (from Schedule D, Line 3 <u>or</u> 4)	\$ _____ [11]
12.	TOTAL TAXES (add lines 10 and 11)	\$ _____ [12]
13.	Montana premium tax quarterly pre-payments	\$ _____ [13]
14.	Overpayments of prior year premium taxes (as confirmed by credit letter)	\$ _____ [14]
15.	20% of "Class B" Certificates of Contribution from the Montana Life & Health Insurance Guaranty Assoc. issued in the years 2003-2007, per 33-10-230, MCA (ATTACH CERTIFICATES OF CONTRIBUTION)	\$ _____ [15]
16.	100% of Assessments paid in 2008 to the Montana Comprehensive Health Association, excluding HIPAA Plan Liability Assessments per 33-22-1513(6), MCA (PROOF OF PAYMENT AND ASSESSMENT LETTER MUST BE ATTACHED)	\$ _____ [16]
17.	Empowerment Zone New Employees Tax Credit per 33-2-724, MCA (include copy of certification from Montana Department of Labor and Industry)	\$ _____ [17]
18.	Gross Deductions (add lines 15, 16 and 17)	\$ _____ [18]
19.	Allowable Deductions (enter the smaller of line 10 or line 18)	\$ _____ [19]
20.	Total payments and credits (add lines 13, 14 and 19)	\$ _____ [20]
21.	If line 12 is larger than line 20, DIFFERENCE is TAX DUE	\$ _____ [21]
22.	COMPANIES <u>MUST REMIT \$1,900</u> IN PAYMENT OF ALL MONTANA FEES	\$ <u>1,900.00</u> [22]
23.	TOTAL REMITTANCE (add lines 21 and 22)	\$ _____ [23]
24.	If line 20 is larger than line 12, DIFFERENCE is ANNUAL TAX OVERPAYMENT	\$ _____ [24]

**OVERPAYMENT must be carried forward and used to offset future periodic payments.**

The above statement, and attached Schedules C and D, are true and correct reports of premiums collected and of authorized deductions pertaining to business transacted in Montana in the past calendar year and are in accordance with the requirements of the applicable statutes.

Title of Officer	Name of Officer (Type or print)
Date	Signature of Officer

- TAX RETURN CHECKLIST Did You Remember to:
- 1. \_\_\_\_\_ Attach Annual Statement Montana State Page?
  - 2. \_\_\_\_\_ Include Total Remittance from line 23 (at least \$1,900)?
  - 3. \_\_\_\_\_ Attach documentation for tax credits on lines 15, 16 and 17?
  - 4. \_\_\_\_\_ Indicate your company's NAIC number on front of the tax form?
  - 5. \_\_\_\_\_ Attach explanations for any unusual or extraordinary items?
  - 6. \_\_\_\_\_ Fully complete Schedules C and D and attach them to this statement?

**SCHEDULE C -- RETALIATORY SCHEDULE**  
**ATTACHMENT TO 2008 ANNUAL PREMIUM TAX STATEMENT - LIFE COMPANIES**  
**STATE OF MONTANA**

	(A) MONTANA	(B) STATE OF DOMICILE
1. Montana Net Premiums (from Schedule A, Line 9)	_____	_____
2. Tax Rate	_____2.75%_____	_____
3. Premium Tax	_____	_____
4. Annuity Considerations	N/A	_____
5. Annuity Tax Rate	N/A	_____
6. Annuity Premium Tax	N/A	_____
7. Certificate of Authority Continuation Fee per 33-2-708(1)(a), MCA	_____ \$ 1,900.00 _____	_____
8. Annual Statement Filing Fee	N/A	_____
9. Assessment for Insurance Department Operations	N/A	_____
10. Other (explain)_____	N/A	_____
11. Other (explain)_____	N/A	_____
12. Total Montana Taxes & Fees (sum of lines 3 and 7, col. A)	_____	XXXXXXXXXXXX
13. Total State of Domicile Taxes & Fees (sum of lines 3, and 6 thru 11, col. B)	XXXXXXXXXXXX	_____

**SCHEDULE D -- CALCULATION OF RETALIATORY TAX**  
**ATTACHMENT TO 2008 ANNUAL PREMIUM TAX STATEMENT - LIFE COMPANIES**  
**STATE OF MONTANA**

1. Enter Amount from Schedule C, Line 13, Col. B	_____
2. Enter Amount from Schedule C, Line 12, Col. A	_____
3. If Schedule D, Line 1 is larger than Schedule D, Line 2 enter difference on this line and transfer this amount to Schedule B, Line 11	_____
4. If Schedule D, Line 2 is larger than Schedule D, Line 1 enter \$0 on this line and transfer \$0 to Schedule B, Line 11	_____